Government of Kerala
1973

Reg. No. K. 107.

KERALA GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY

Vol. XVIII] Trivandrum, Friday, 23rd March 1973 / 2nd Chaitra 1895 [No. 266

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (MS) No. 35|73|TD. *Dated, Trivandrum, 20th March* 1973.

S. R. O. No. 196|73.—In exercise of the powers conferred by sub-sections (3) and (4) of section 13 of the Central Sales Tax Act, 1956 (74 of 1956), the Government of Kerala hereby make the following amendments to the Central Sales Tax (Kerala) Rules, 1957 as subsequently amended, namely:—

AMENDMENTS

In the said Rules,

1. in rule 6, in sub-rules (1), (1-A) and (1B), for the words "declaration forms" wherever they occur, the words "declaration forms in Form C and|or F" shall be substituted.

2. in rule 11B,

(i) in clause (a) of sub-rule (1), for the words "clause (a) of sub-section (2) of section 6 or a first sale effected by transfer of documents of title to the goods under clause (b) of that sub-section", the words "sub-section (2) of section 6" shall be substituted.

(ii) in clause (a) of Sub-Rule (2), for the words, "a first or subsequent sale by transfer of documents of title to the goods in a series of sales referred to in clause (a) of sub-section (2) of section 6 or a second or subsequent sale effected by transfer of documents of title to the goods in a series of sales referred to in clause (a) of that sub section" the words "a second or subsequent sale referred to in sub-section (2) of section 6" shall be substituted.

3. after rule 11B, the following shall be inserted as rule **11C**, namey:—

"11C (1). A dealer who claims that he is not liable to pay tax in respect of any goods on the ground that the movement of such goods from one State to another was occasioned by reason of transfer of such goods by him to any other place of business, or his agent or principal, as the case may be, and not by reason of sale in the course of interstate trade or commerce shall obtain a declaration in form 'F' in duplicate duly filled and signed by the principal officer of the other place of business of his agent or principal, as the case may be, and shall attach to his return to the assessing authority the portion marked "Original". The assessing authority may in its descretion, also direct the dealer to produce for inspection the portion of the declaration marked "Duplicate".

(2) When goods are received on transfer, and not by reason of sale or purchase in the course of interstate trade or commerce, from a Head office, branch, agent or principal in another State by the branch, head office, principal or agent within the State, the person empowered under sub-section (1) of section 6A or clause (a) of sub rule (7) of Rule 12 of the Central Salestax (Registration and Turnover) Rules, 1957, as the case may be shall issue a declaration in form 'F' obtained from the registering authority and duly filled and signed by him to the head office, branch, agent, or principal, as the case may be, in the other State.

(3) The blank declaration in form 'F' shall be issued by the registering authority, only to dealers registered under the Act on payment of a fee at the rate of Rs. two per book of 25 forms.

(4) No registered dealer shall give nor shall a dealer accept any declaration in form 'F' except in a Form obtained by the registering authority and not declared obsolete and invalid by the registering authority and not declared obsolute and invalid by the Government of Kerala under the provisions of sub-rule (10) of rule 11 read with sub-rule (5) of this rule.

(5) The procedure for the supply, use, custody, maintenance and validity of declaration forms, prescribed in sub-rule (4) to (11) of rule 11 shall apply mutatis mutandis, to the supply, use, custody, maintenance and validity of declaration forms in form 'F' ".

4. after rule 12, the following rules shall be inserted, namely:—

"12A (i)—The security or additional security referred to in sub-section (2A), (3A), (3C) and (3E) of section 7 shall be furnished in any of the following modes as may be specified by the registering authority in the order passed by him, viz.,—

(a) by depositing as security in the Government treasury the amount fixed by the said authority; or

(b) by depositing with the said authority Government securities for the amount fixed by the said authority; or

(c) by depositing security amount in the Post Office Savings Bank and pledging the Pass Book to the said authority; or

(d) by furnishing to the said authority a guarantee from a Bank, approved in this behalf by the said authority, agreeing to pay to the State Government, on demand, the amount of security fixed by the said authority; or

(e) by furnishing two sureties, acceptable to the said authority executing a security bond for such amount; or

(f) by furnishing security of immovable property to the satisfaction of the said authority.

(2) Where an order of forfeiture of the whole or any part of the security is passed under sub-section (3D) of section 7, the dealer shall within 30 days of the service of such order on him, make up the deficiency by furnishing additional security in any of the forms specified in sub-rule (1), as may be specified by the registering authority, for an amount equal to the amount so forfeited.

12B. (1) The appeal under sub-section (3H) of Section 7 shall be preferred to the Appellate Assistant Commissioner appointed under Section 3 of the Kerala General Salestax Act, 1963, having jurisdiction over the area concerned. The appeal shall be in Form VIII and shall be verified in the manner specified therein.

(2) The appeal may be sent to the appellate authority by Post or may be presented to that authority by the appellant or his authorised agent or a legal practitioner.

(3) The Appellate Authority shall after giving the appellant a reasonable opportunity of being heard, pass such orders on the appeal as such authority thinks fit.

(4) The procedure for hearing and disposal of the appeals under the Kerala General Salestax Act, 1963 and the rules thereunder, shall apply mutatis mutandis to the hearing and disposal of the appeals under sub-section 3 (H) of section 7".

5. after Form No. VII, the following shall be added as Form No. VIII, namely:—

FORM No. VIII.

Form of appeal under Section 7 (3H)

(*See* Rule 12 B)

To

The Appellate Assistant Commissioner,

The day of 19

1 Name (s) of appellant (s).
2 Assessment year.
3 Authority passing the original order in dispute.
4 Date on which the order was Communicated.
5 Address to which notice may be sent to the appellant (s)
6 Relief claimed in appeal.
7 Grounds of appeal, etc.

(Signed)
Appellant (s)

(Signed)
Authorised representative, if any.

VERIFICATION

I|We.................. the appellant (s) named in the above appeal do hereby declare that what is stated therein is true to the best of my|our knowledge and belief.

Verified today the day of 19

(Signed)
Appellant (s)

(Signed)
Authorised representative, if any.

N. B: 1. The appeal should be accompanied by the order appealed against in original or by a certified copy thereof unless the omission to produce such order or copy is explained to the satisfaction of the appellate authority.

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GOVERNMENT OF KERALA

Revenue (E) Department

NOTIFICATIONS

I

No. 61251/E1/72/RD. *Dated, Trivandrum, 23rd March 1973.*

The following is the select list, as approved by Government, of Officer for appointment by transfer to the cadre of Deputy Director of Survey and Land Records prepared by the Departmental Promotion Committee.

SELECT LIST

1. Shri K. Krishnan Kutty.

II

No. 61251/E1/72/RD. *Dated, Trivandrum 23rd March 1973.*

The following is the Select list, as approved by Government of Officers for appointment by transfer to the cadre of Assistant Director of Survey and Land Records prepared by the Departmental Promotion Committee.

SELECT LIST

1. Shri K. Kochugovinda Menon.
2. ,, P. Ravunny Nair.
3. ,, V. K. Padmanabhan Nambiar.

A. K. K. NAMBIAR,
Revenue Secretary,
Convener,
Departmental Promotion Committee.

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SECRETARIAT OF THE KERALA LEGISLATURE

NOTIFICATION

No. 1556|LA4|73. *Dated, Trivandrum, 23rd March* 1973.

The following Bill together with the Statement of Objects and Reasons, the Financial Memorandum and the Memorandum regarding Delegated Legislation is published, under Rule 67 of the Rules of Procedure and Conduct of Business in the Kerala Legislative Assembly.

Dr. R. PRASANNAN,
Secretary,
Legislative Assembly.

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